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*Attorneys for Irving H. Picard, Esq., Trustee
for the Substantively Consolidated SIPA Liquidation
of Bernard L. Madoff Investment Securities LLC
and Bernard L. Madoff*

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK
SECURITIES INVESTOR PROTECTION
CORPORATION,

Plaintiff-Applicant,

v.

BERNARD L. MADOFF INVESTMENT
SECURITIES LLC,

Defendant.

In re:

BERNARD L. MADOFF,

Debtor.

Adv. Pro. No. 08-01789 (BRL)

SIPA Liquidation

(Substantively Consolidated)

DECLARATION OF SERVICE OF SUBPOENA FOR RULE 2004 EXAMINATION

I am more than eighteen years old and not a party to this action. My business address is Baker & Hostetler LLP, 45 Rockefeller Plaza, New York, NY 10111.

On December 23, 2009, Jana Paremoud served the **Subpoena for Rule 2004 Examination and a copy of this Court's January 12, 2009 Order** by placing a true and correct copy thereof in a sealed package designated by Federal Express for that purpose, with such package addressed for delivery as follows:

CITCO Global Custody N.V.
c/o Lewis N. Brown, Esq.
Gilbride Heller & Brown
One Biscayne Tower, 15th Floor
2 South Biscayne Boulevard
Miami, FL 33131

On the date indicated above, Ms. Paremoud delivered the sealed package to an authorized courier or driver authorized by Federal Express to receive documents, with the delivery fees paid or provided by the sender.

The December 23, 2009 subpoena and accompanying cover letter are attached as Exhibit A. This subpoena was inadvertently unsigned, however the cover letter was signed. Nonetheless CITCO Global Custody N.V. ("CITCO") and its counsel were put on notice on December 24, 2009 of the requests for production contained therein.

Attached hereto as Exhibit B is a subpoena with identical document requests to CITCO, signed today by Marc D. Powers, Esq., a Baker Hostetler partner who is responsible for the investigation of MAXAM Absolute Return Fund L.P., its affiliates and investors.

The return date on the subpoena is February 15, 2010 at 1 p.m. Lewis N. Brown, Esq., as representative and counsel for CITCO, agreed to accept service of the February 3, 2010 subpoena by electronic mail, thus obviating the need for formal service that otherwise may be required by the Federal Rules of Bankruptcy Procedure and/or the Federal Rules of Civil Procedure.

On February 3, 2010, I served the **Subpoena for Rule 2004 Examination and a copy of this Court's January 12, 2009 Order** on Mr. Brown by electronic mail, with such address for delivery as follows:

lbrown@ghblaw.com

This declaration of service is being filed pursuant to the requirements of the Court's January 12, 2009 Order, which was subsequently orally modified in February, 2009 to relieve the Trustee of the obligation to file declarations of service for Rule 2004 Examination subpoenas; however, this modification was not reflected in any written order of the Court.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on February 3, 2010 at New York, New York.

s/ Brian K. Esser
BRIAN K. ESSER